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TITLE: SYSTEM WITH AN INTERACTIVE, GRAPHICAL  
INTERFACE FOR DELIVERY OF PLANNING  
INFORMATION AND CONSULTING MATERIALS,  
RESEARCH, AND COMPLIANCE INFORMATION  
RELATING TO TAX OR OTHER FORMS

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SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE FOR  
DELIVERY OF PLANNING INFORMATION AND CONSULTING MATERIALS,  
RESEARCH, AND COMPLIANCE INFORMATION RELATING TO TAX OR  
5 OTHER FORMS

BACKGROUND

This disclosure relates to the delivery of planning  
information and consulting materials, research, and  
10 compliance information through the use of an interactive,  
graphical interface.

Many situations require individuals, corporations or  
other entities to complete and submit various standardized  
forms. For example, the United States federal government,  
15 as well as state and foreign governments, typically  
requires individuals, corporations and other entities to  
complete and file tax forms on an annual or other periodic  
basis.

Many users find that such forms are complex and  
20 contain insufficient information and guidance regarding how  
certain items on the form should be answered. Questions  
may arise, for example, about the law applicable to a  
particular line on the form or the meaning of terminology  
used in connection with a particular item on the form.

Although many research resources may be available to assist individuals in completing the forms, locating and identifying those resources that pertain to an individual line on the form can be a time-consuming task.

5 Furthermore, different sources may use different terminologies for the same concept, thus making the use of keyword indices and keyword searching cumbersome and unreliable.

In addition to accomplishing the primary purpose, such  
10 as a tax form allowing for the self-assessment of tax liability, the forms also generally provide a standard measure of a current situation. As such the form, once completed can be used as an evaluation tool. In the case of a tax form, the form can be used to plan future business  
15 activities so as to reduce future tax liabilities.

#### BRIEF DESCRIPTION OF THE DRAWINGS

FIG. 1 illustrates an example of a network-based system according to the invention.

20 FIG. 2 illustrates an example of the type of information that may be stored as a tax planning idea.

FIG. 3 illustrates an entry screen for the classification of the idea according to the form line.

FIG. 4 illustrates an entry screen for marking the appropriate foreign jurisdictions.

FIG. 5 illustrates an entry screen for marking the appropriate state tax information.

5 FIG. 6 illustrates a screen for searching tax planning information and consulting materials.

FIG. 7 illustrates a screen that includes a graphical, interactive tax form according to the invention.

FIG. 8 illustrates part of a screen that includes a  
10 list of tax planning ideas associated with a particular line on a tax form.

FIG. 9 illustrates a further part of the screen of FIG. 8 including links to tax information from third-party sources.

15 FIG. 10 illustrates a screen that includes an interactive map for obtaining tax planning ideas relating to state taxes.

FIG. 11 illustrates a screen that allows for the selection of categories of tax planning ideas for a  
20 particular state.

FIG. 12 illustrates a screen which allows for the selection of tax ideas by relation to a state form or general tax category.

FIG. 13 illustrates a screen that includes a list of tax planning ideas and links to third-party sources of information about a particular state's taxes.

FIG. 14 illustrates a screen showing an interactive  
5 depiction of the New York State Corporate Franchise Tax Form, Form CT-3.

FIG. 15 illustrates an example of a screen showing tax planning ideas, consulting information and third party research related to "Line 4a" of a New York State Corporate  
10 Franchise Tax Form, Form CT-3.

FIG. 16 illustrates a screen that allows for the selection of information about groups of states that impose a specified type of tax.

FIG. 17 illustrates a screen that includes an  
15 interactive map for obtaining tax planning ideas for other jurisdictions (e.g., Europe).

FIG. 18 illustrates part of a screen that includes a list of tax planning ideas associated with a particular country selected from the interactive map of FIG. 17.

20 FIG. 19 illustrates a further part of the screen of FIG. 11 including links to tax information from third-party sources.

SUMMARY

This disclosure relates to the display of a form for the selection and delivery of information relating to the subject of the form through the use of an interactive,  
5 graphical interface.

As used herein, a "form" refers to a document with one or more areas for the insertion of required or requested information.

In many implementations, the form will be a  
10 standardized form, and may include blank space where the required or requested information is to be entered.

In various implementations, planning information, consulting materials, research, or compliance information relating to the form may be delivered to a user.

15 The system, described in greater detail below, can help a user locate and identify resources that pertain, for example, to an individual line or other location on the form. Additionally, the forms may be used as a means of identifying relevant planning opportunities and as a basis  
20 for organizing more favorable business transactions.

In one aspect, a system implements a method that includes presenting an interactive, graphical depiction of a form through a computer network and allowing for selection of a desired location on the form. A request is

received for information relating to a location on the form selected by a user, where the selection is made through interaction with the graphical depiction of the form.

Information is delivered to the user through the network in

5 response to the request. The delivered information includes at least one of the following relating to the selected form location: planning information, consulting materials, research and compliance information.

The information delivered to the user may be specific  
10 to the particular location on the form selected by the user. Furthermore, information on topics relating to different parts of the form may be delivered to the user through the network in response to the user's selecting other locations on the graphical, interactive form.

15 The techniques may be particularly advantageous, for example, in connection with the delivery of information relating to the consulting needs of a client, broad research, and specific information needed in the completion of tax forms, securities forms, insurance forms and banking  
20 forms. The techniques may be used with other types of forms as well.

In some implementations, the method also may include presenting an interactive depiction of a map or series of maps through the network. The user may interact with a

section of the map that corresponds to a particular geographic location to obtain jurisdiction-specific consulting, research and compliance information on a particular topic. The jurisdiction-specific information  
5 also is delivered to the user through the network.

Ideas, including the planning information and consulting materials, that are linked to the selected line location on the form may be retrieved from a database and delivered to the user through the network. In some  
10 implementations, the user also may receive a list of hyperlinks for research and form compliance information from third-parties that relates to the selected form line location. Some of the hyperlinks may provide access to information from subscription-based services. The user may  
15 be authenticated to a third-party site associated with a selected hyperlink in a manner that is transparent to the user.

In some implementations, one or more of the following advantages may be present. For example, the techniques may  
20 facilitate obtaining access to and delivering planning information, consulting materials, research, and compliance information related to a particular line or other location on a form. As a result, identifying applicable planning information and consulting materials, and finding relevant



research information for various types of forms (and individual lines within the forms) may be simplified and made easier for users.

In the context of tax forms, the synergistic effect, for example, of having tax planning information and consulting materials closely tied to the research may allow the user to determine the fit of the idea with the instant situation more easily and quickly.

Other features and advantages will be readily apparent from the following detailed description, the accompanying drawings and the claims.

#### DETAILED DESCRIPTION

As shown in FIG. 1, an on-line, interactive computer system allows a user to access an Internet or other network site 12 through a user device such as a personal computer 14 with a browser and a display screen. The device also includes means (e.g., an electronic mouse or keyboard) to allow the user to make selections and interact with the display screen. Access to the network site 12 also may be provided through other user devices, such as a personal digital assistant (PDA).

The site provides the user with a graphical, interactive interface that allows the user to access

planning information and consulting materials, research and compliance information related to a particular selected location (e.g., a line item) on a form or related to a selected jurisdiction. For example, in one implementation, 5 the site may provide the user with information about federal, state and foreign taxes by tax form or taxing jurisdiction. The graphical interface, described in greater detail below, provides the user with established links to one or more databases or network sites with 10 information relating to a selected form or a selected jurisdiction. The databases are pre-populated with the relevant information such as planning information, consulting materials and links to third-party sites. Links to third-party sites may be for subscription-based services 15 as well as for publicly available, non-subscription information.

In the context, for example, of a system that provides information relating to taxes, the system may provide electronic pages 16, 18, 20 of information relating, 20 respectively, to state, federal or international taxes, depending on the information desired by the user. One or more servers 22, 24, 26, may establish links to an internal database 28 of tax planning information and consulting materials. The database 28 stores ideas, each of which may

be linked, for example, to one or more sections of a tax form or to a geographical location, such as a country or state. The linking may be done by marking each planning idea with a relevant link through use of the screens in  
 5 FIGS. 3, 4, and 5.

FIG. 2 illustrates an example of the type of information that may be stored as a planning idea in the database 28 and that may be linked, for example, to a particular line on a tax form. The idea may include  
 10 planning information and consulting materials. The particular idea illustrated in FIG. 2 is entitled "Reducing . . . ." The database may store information about when the idea was first posted 310, when it was last modified 300, when the idea was last reviewed by the author (quality  
 15 assured date) 320 as well as information about the author of the idea. The database also would include a description of the idea and may include other details that explain background information about the idea. The planning idea may also be presented to the user in response to clicking  
 20 on a link in the graphical interface, as described in greater detail below. Further information classifying the relationships of the idea that are stored with the idea are shown in FIGS. 3, 4, and 5.

Administration of the database 28 includes the ability to search and list tax planning ideas stored in the database as well as the ability to create new tax ideas to be stored in the database. As illustrated in FIG. 6, the  
5 planning ideas stored in the database 28 may be searched and listed in any number of ways, such as by category, number, author, date, impact on a form, etc., by selecting the appropriate link 510. Ideas may be created and stored using the link 520.

10 As shown in FIG. 1, the servers 22, 24, 26 also may provide access to other search tools to enhance the capabilities of the system.

Additional servers 30, 32, 34 may establish direct links to Internet sites of third-party content providers.  
15 Such content providers may include, for example, Westlaw, The Bureau of National Affairs, Inc. (BNA) or other content providers that offer subscription-based services 36. The links may include sources of law, such as the relevant statutes, regulations and legal decisions, as well as  
20 explanations and discussions that pertain to the particular selected section of the form. The servers also may establish direct links to government or other non-subscription sites such as the Internal Revenue Service

(IRS) 38, state tax departments 40 and foreign governments 42 to obtain other related information.

The servers 30, 32, 34 may establish hard links to web pages that are created based on the search of the  
5 information shown in FIGS. 3, 4 and 5 and that show the information associated, for example, with a particular line on a tax form or with tax information relevant to a particular geographical location. Alternatively, in some cases, dynamic links may be established so that the  
10 information may be updated automatically within the site 12 on an ongoing basis.

Some third-party web sites may require user identification codes or passwords to access their services, particularly those sites that provide subscription-based  
15 services. To facilitate use of the present system, assigned system user-identification codes and passwords may be used so that, from the user's perspective, the authentication process required to access information obtained from the third-party content providers is  
20 transparent. In particular, the site 12 serves as a hub to provide users with access to links that obtain electronic documents and files from third-party vendors' web sites. A user authentication script allows the user to click on a link, for example, using an electronic mouse or other input

device, and to access an electronic document or file from a secure vendor site without having to log onto the site with his own password. When the user clicks on a link to a vendor's web site from the web site 12, an authentication script informs the vendor site that the user accessing the web site should be granted access.

Communications between the host servers 30, 32, 34 through the user authentication script and the vendor's servers may take place in any one of several ways. In one implementation, the user authentication script may access a database that has a list of all individuals who have access to the vendor, and match the user's identification with the database. If a match is found, the user is given access. Alternatively, the user authentication script may include a firm-wide username and password within the script itself so that the user is logged in automatically when the user clicks on the link. In other implementations, the user authentication script may set an electronic cookie on the user's device with an expiration period.

In one implementation, the site 12 may revolve around corporate tax forms. FIG. 7 illustrates an example of a web page associated with the site 12 according to a particular implementation. In this case, the opening page provides a graphical interactive depiction of the Internal

Revenue Service (IRS) Form 1120, entitled " U.S.

Corporation Income Tax Return." In other tax

implementations, the graphical interface may depict other

tax forms, such as a state corporate income tax return

5 (see, e.g., FIG. 14), an estate and gift tax form or an  
individual income tax form. Similarly, other subject areas  
would display the relevant forms.

Different areas of the form may be highlighted or  
otherwise indicate that a hyperlink is associated with that

10 part of the form. For example, in the illustrated example,  
various line numbers 48 on the tax form are highlighted.

When the user clicks on one of the highlighted areas (e.g.,  
a line number), a list of tax-related planning information  
and consulting materials associated with the particular

15 area of the form is retrieved from the database 28. The  
list of ideas is provided to the user's device 14 through  
the web site 12. A separate indicator 50 also may appear  
on some of the tax lines to indicate that research

materials associated with third-party web sites 36, 38, 40,  
20 42 are available for those lines. For example, line 19 of  
the tax form includes such an indicator 50. Other types of  
indicators may also be used to denote additional materials,  
such as compliance information, where applicable.

To illustrate how the graphical, interactive system can work, it is assumed that a user clicks on the link associated with line 19 of the tax form in FIG. 7. A partial list of tax planning ideas that are associated with line 19 of the tax form is displayed to the user on a display screen coupled to the user's device(see FIG. 8). In this example, one idea obtained from the database 28 is listed. Typically, further details about the idea would appear on the screen. To view the complete description of a particular idea, the user may be required to click on the highlighted number or title of the idea that would link with the complete idea description.

By continuing to scroll down the screen, (see FIG. 9) the user can choose to view information from one of the external, third-party sources of information, such as one of the subscription services web sites 36. The information retrieved by the server(s) from those web sites would relate to the selected line on the form, in this case, line 19 of the U.S. Corporate Income Tax Form.

As the user continues to scroll down the screen, other primary and secondary source materials may be listed. Each of the listed items relates to the selected line on the form. The user can view the complete text or file of a listed item by clicking on the link. To return to a view



of a previous page, the user may click on the link entitled  
"Back to Previous page" 58. Similar types of information  
may be obtained for other lines on the tax form in FIG. 7  
by clicking on the appropriate link(s) in the graphical  
5 view of the form.

As shown in FIG. 7, the interactive interface also may  
include a link 610 to categories of tax ideas that do not  
fit the standard Form 1120.

Use of a graphical, interactive form that allows a  
10 user to obtain planning information and consulting  
materials, research, and compliance information related to  
the subject matter of the form may be combined with the  
delivery of jurisdictional information through an  
interactive map or series of maps. Each map may depict a  
15 region, such as a country or continent. For example, in  
one implementation, the user may obtain tax information  
about a particular state in the United States by clicking  
on the box 56 entitled "Ideas by State" (FIG. 7).. In  
response, the system displays an interactive map 60 (FIG.  
20 10) of the United States from which the user may select a  
particular state of interest. The site 12 may allow the  
user to change the appearance of the map to highlight a  
particular subject area that is of interest to the user.  
For example, if a user is interested in a particular type

of tax (e.g., state franchise taxes), the user may be able change the appearance of the map 60 to highlight states that impose a franchise tax by clicking an appropriate request 110 (see FIG. 16).

5 In response to a user's clicking a particular state, the system displays a screen that classifies the types of tax ideas for that state. For example, if the user were to select New York from the interactive map 60 (FIG. 10), the system would display a screen as shown, for example, in  
10 FIG. 11. The user then may select one of the categories of taxes for the State of New York. In the illustrated implementation, the user may select from the following categories: sales and use taxes, income and franchise taxes, and property and miscellaneous taxes. If the user  
15 were to select, for example, the link 62 for income and franchise tax ideas, the system would display a screen such as the one illustrated in FIG. 12.

In the illustrated implementation (FIG. 12) , the user may select a link entitled "Ideas by New York State CT-3  
20 Form" 200 or a link entitled "All NY Income/Franchise Tax Ideas" 210. If user were to select the link 200 the system could display a screen such as the one illustrated in FIG. 14. That screen shows New York State's standard corporate tax return form CT-3. As described in connection with the

federal tax form, the user can click on a link associated with a particular line on the Form CT-3, and the system would display a screen such as the one illustrated in FIG. 15 with the identification 120 shown on the top of the  
5 screen.

Alternatively, if the user were to select the link 210 entitled "All NY Income/Franchise Tax Ideas," the system would display a screen similar to the one illustrated in FIG. 13. The screens in FIGS. 13 and 15 display one or  
10 more tax ideas 64 obtained from the database 28 and that relate to the selected tax category for the selected state. As described in connection with the ideas for the federal tax form, the user can view the complete description of an idea associated with a particular state's taxes by clicking  
15 on the link for that idea.

By scrolling down through the screen, the user may choose to view information obtained from other sources about the state's taxes. The third-party sources may include, for example, the web site for the New York  
20 Comptrollers Office Website as well as web sites associated with various subscription services. In each case, the materials that are retrieved from the database 28 or accessed from the third-party sites relate to the selected tax category for the selected state.

Interactive maps for other regions of the world, such as Asia, Central and South America, North America and Europe, may be selected as well. For example, to access the interactive map for Europe, the user may click on the box 66 (see FIGS. 7 and 10). The system would then display a view of an interactive map of Europe (FIG. 17) from which the user may select a particular country of interest. In response to a user's clicking on a particular country (e.g., Germany), the system displays a screen such as the one illustrated in FIG. 18 on the user's device 14. The screen includes one or more tax planning ideas 54 obtained from the database 28 and may be listed under one or more sub-groups of ideas. As described in connection with the ideas for the federal tax form and the state tax ideas, the user can view the complete description of an idea associated with a particular country's taxes by clicking on the corresponding link for that idea. By scrolling down through the screen, the user may choose to view information obtained from third-party sources about the country's taxes (see FIG. 19). In each case, the tax planning information and consulting material retrieved from the database 28 or accessed from the third-party sites relates to the selected country.

To return to the interactive map for Europe shown in FIG. 17, the user may click the "Back to Previous Page" link 70 (FIG. 18). To return, for example, to the graphical, interactive federal corporate tax form, the user  
5 may click the box 46 (see FIG. 17).

In some implementations, interactive, graphical depictions of state or foreign tax forms may be provided by the system in addition to, or instead of, federal tax forms. Similarly, interactive maps of jurisdictions other  
10 than those specifically discussed above may be used to facilitate tax research and planning.

A particular location on a form may correspond, for example, to a particular line, a particular paragraph or some other section of the form. Various sections of some  
15 forms may be assigned line numbers, paragraph numbers or other alphanumeric section designators identifying particular sections of the form. Particular locations of the form for which a user may request information may correspond to such sections.

20 Although the foregoing discussion is based on the use of graphical, interactive tax forms and interactive maps to deliver tax-related information, similar techniques may be used to deliver information on other subjects as well. For example, some implementations may provide graphical,

interactive forms and interactive maps for use in connection with the securities, banking or insurance industries.

Various aspects of the system may be implemented in hardware, software or a combination of hardware and software. Circuitry, including dedicated or general purpose machines, such as computer systems and processors, may be adapted to execute machine-readable instructions to implement the techniques described above. Computer-executable instructions for implementing the techniques can be stored, for example, as encoded information on a computer-readable medium such as a magnetic floppy disk, magnetic tape, or compact disc read only memory (CD-ROM).

Other implementations are within the scope of the claims.